

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2851 - SB 2844

February 11, 2020

SUMMARY OF BILL: Clarifies that the Commissioner of Revenue may notify the state Treasurer, in writing or by email, of any taxpayer entitled to a refund of state taxes who also owes a debt to certain state governmental agencies, including participating court clerks.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Authorizing the Commissioner to send notification by writing or by email will not affect the number or value of any refunds claimed or Department of Revenue's expenditures; therefore, any fiscal impact is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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